

### ABSTRACT OF THE DISCLOSURE

The present invention provides a magnetic recording medium having a thinned magnetic layer, excellent electromagnetic conversion characteristics and an excellent durability, and a process for producing the same.

A magnetic recording medium comprising a lower non-magnetic layer containing at least a carbon black and a radiation curing type binder resin on a non-magnetic support and an upper magnetic layer having a thickness of 0.30  $\mu\text{m}$  or less on the lower non-magnetic layer, wherein the upper magnetic layer contains at least a ferromagnetic powder, a binder resin and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than the thickness of the upper magnetic layer. The thickness of the upper magnetic layer is, for example, 0.05 to 0.30  $\mu\text{m}$ . The average particle size of the abrasive is, for example, 0.01 to 0.2  $\mu\text{m}$ .